

By: Canales

H.B. No. 217

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to the authority of certain persons to defer or abate the  
3 collection of ad valorem taxes on a person's residence homestead.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. The heading to Section 33.06, Tax Code, is  
6 amended to read as follows:

7 Sec. 33.06. DEFERRED COLLECTION OF TAXES ON RESIDENCE  
8 HOMESTEAD OF ELDERLY OR DISABLED PERSON OR DISABLED VETERAN.

9 SECTION 2. Section 33.06(a), Tax Code, is amended to read as  
10 follows:

11 (a) An individual is entitled to defer collection of a tax,  
12 abate a suit to collect a delinquent tax, or abate a sale to  
13 foreclose a tax lien if:

14 (1) the individual:

15 (A) (1) is 65 years of age or older;

16 (B) or is disabled as defined by Section  
17 11.13(m); or

18 (C) is qualified to receive an exemption under  
19 Section 11.22; and

20 (2) the tax was imposed against property that the  
21 individual owns and occupies as a residence homestead.

22 SECTION 3. This Act takes effect September 1, 2017.